

if no other is published therein, and if none be published, by posting a copy in three (3) public places within the city or town.

Sec. 25. Certified report - failure to make. On or before the first day of May of each year, the official making the report for each city or town, shall forward to the auditor of state a certified copy of the annual report. If such official fails to file his report with the auditor of state within the time prescribed, the auditor may send an examiner or examiners to make the report and the expenses thereof shall be charged against the delinquent city or town.

Sec. 26. Report - by whom made. It shall be the duty of the auditor or clerk who served in the capacity during the time covered by the report, to prepare and file the same, and if said official has retired from office, the council shall allow him such compensation for preparing the report as may be deemed proper, not to exceed five dollars (\$5.00) per day for the days actually employed in such service.

Sec. 27. Publication of reports by state auditor. The auditor of state shall prepare said reports for publication in a separate volume. Said report shall show under appropriate schedules the total receipts and expenditures, assets and indebtedness, and related data of all cities and towns in the state, together with comments and recommendations respecting desirable changes in the law governing financial administration in municipalities.

Sec. 28. Membership league of municipalities - appropriation. Cities and towns may by resolution annually appropriate out of the general fund to pay dues to the league of Iowa municipalities not to exceed the following amounts: Municipalities of less than two thousand population, ten dollars; from two thousand to five thousand, twenty dollars; from five thousand to ten thousand, thirty dollars; from ten thousand to thirty thousand, forty dollars; from thirty thousand to fifty thousand, fifty dollars; all over fifty thousand, sixty dollars. In addition they may pay the expenses of not more than two delegates to the annual meeting of the league.

Sec. 29. Annual financial report. Sections twenty-one (21) to twenty-five (25), inclusive, of this act shall apply to cities acting under special charters.

That section three thousand five hundred seventy-four (3574) of the compiled Code of Iowa is amended, revised and codified to read as follows:

Sec. 30. Municipal corporations shall have power to make and publish, from time to time, ordinances, not inconsistent with the laws of the state, for carrying into effect or discharging the powers and duties conferred by this title, and such as shall seem necessary and proper to provide for the safety, preserve the health, promote the prosperity, improve the morals, order, comfort and convenience of such corporations and the inhabitants thereof, and to enforce obedience to such ordinances by fine not exceeding one hundred dollars (\$100.00), or by imprisonment not exceeding thirty days.

Approved April 16, 1924.

CHAPTER 106

MUNICIPAL CORPORATIONS

H. F. 160

AN ACT to repeal chapter ten (10) title thirteen (13), being sections three thousand six hundred eighty-seven (3687) to three thousand seven hundred three (3703), inclusive, of the compiled code of Iowa, relating to boards of public

works in certain cities.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. That chapter ten (10) title thirteen (13), being sections three thousand six hundred eighty-seven (3687) to three thousand seven hundred three (3703), inclusive, of the compiled Code of Iowa, be and the same is hereby repealed.

Approved February 1, 1924.

CHAPTER 107

MUNICIPAL CORPORATIONS

S. F. 163

AN ACT to amend, revise, and codify sections thirty-seven hundred thirty-eight (3738) and thirty-seven hundred thirty-nine (3739) of the compiled code of Iowa, and sections thirty-seven hundred thirty-four (3734) and thirty-seven hundred thirty-seven -a one (3737-al) of the supplement to said code, relating to juvenile playgrounds.

Be It Enacted by the General Assembly of the State of Iowa:

That sections thirty-seven hundred thirty-eight (3738) and thirty-seven hundred thirty-nine (3739) of the compiled Code of Iowa, and sections thirty-seven hundred thirty-four (3734) and thirty-seven hundred thirty-seven-a one (3737-al) of the supplement to said Code are amended, revised, and codified to read as follows:

Section 1. **Playgrounds.** Cities may, when authorized by the voters, provide one (1) or more playgrounds, and recreation centers, either on lands to be acquired, or on lands already owned or to be leased by the city. The number and location thereof shall be determined by the city council.

Sec. 1-a1. **Playground commission - appointment and duties.** The council of any city which establishes any playground as provided by law, may by ordinance create a playground commission consisting of not less than five (5) nor more than nine (9) members who shall be appointed by the mayor with the approval of the council, and all of whom shall be qualified electors of such city and shall serve without compensation. The full term of office of each member of the commission shall be three years but those first appointed may be for shorter periods. The council may confer on such commission all or any part of its powers in relation to the equipment, maintenance and the conduct of playgrounds.

Sec. 1-a2. **Joint maintenance.** Cities shall, so far as possible, cooperate with the school boards within said cities in providing for joint operation and maintenance of all public playgrounds within said cities.

Sec. 2. **Superintendents/-- assistants - maintenance.** The council, or commission where one exists, shall appoint a suitable superintendent, and all necessary assistants, for each playground and fix their term of employment, salaries, and duties. The superintendent shall have control of the children while playing on such grounds. All salaries and expenses incurred in the maintenance of such grounds shall be paid from the playground maintenance fund.

Sec. 3. **Cooperation - rules.** The council or commission shall cooperate with the board of education, the superintendent of schools, and with public spirited citizens interested in child welfare in the government and operation of play-